LAW SECRETARIAT

Directs the deputation of certain officers to attend the sittings of the Representative Assembly.

READ—

G. O. No. R. L. 6031-98—R. A. 120-44-1, dated the 4th May 1945 directing the deputation of certain officers to attend the sittings of the Representative Assembly.

2. G. O. No. R. L. 190-257—R. A. 120-44-2, dated the 11th August 1945, directing that the Deputy Commissioner, Bangalore District, may attend the sittings of the Representative Assembly whenever a session is held in Bangalore and that the Deputy Commissioner, Mysore District, may attend the sittings of the Representative Assembly whenever a session is held in Mysore.

ORDER NO. R. L. 251-318—R. A. 19-46-2, DATED BANGALORE, THE 19TH SEPTEMBER 1946.

Under proviso (*b*) of section 10 of the Government of Mysore Act, 1940, Government are pleased to direct that the undermentioned officers of Government be also deputed to attend the sittings of the Representative Assembly :

(1) The Commissioner of Income-tax.
(2) The Secretary to Government, Food Department.

S. KANAKARATNARAJ, *Legal Rembr. and Law Secy.*

Constitutes the three Standing Committees of the Representative Assembly and the Legislative Council for the year 1946-47.

READ—

Paragraphs 54 and 55 of the Government Order No. 1367-1426—C.B. 100-23-1, dated the 27th October 1923, sanctioning the formation of three Standing Committees—one for Railways, Electrical and Public Works Departments, another for Local Self-Government and the Departments of Medicine, Sanitation and Public Health and the third for Finance and Taxation.

2. Notification No. P. 6526—R.A. 41-23-1, dated the 28th May 1924, as amended by Notification Nos. R.L. 67—R.A. 5-26-1, dated the 14th of September 1926, No. R.L. 5011—R.A. 30-32-2, dated the 6th February 1933, No. R.L. 5215—R.A. 30-32-2, dated the 10th March 1933, and No. R. L. 6093—R.A. 140-40-1, dated the 21st May 1941, respectively, prescribing the rules governing the Standing Committees referred to in the Government Order read above, and limiting the term of office of the members of the Committee to one year.

3. Notification No. R.L. 6306—R.A. 139-44-1, dated the 29th June 1945, publishing the names of members elected to the panels for the three Standing Committees referred to above by the Representative Assembly.

4. Notification No. R.L. 37—L.C. 2-45-1, dated the 17th July 1945, publishing the names of members elected to the panels for the three Standing Committees referred to above by the Legislative Council.

ORDER NO. R. L. 323-41—R. A. 21-46-1, DATED BANGALORE, THE 20TH SEPTEMBER 1946.

The Government of His Highness the Maharaja are pleased to direct that for the year 1946-47, the three Standing Committees referred to in the first of the orders read above shall consist of the following members, who have been selected out of the panels referred to in the Notifications read above:—

I. Standing Committee for Local Self-Government, and Departments of Medicine, Sanitation and Public Health.

1 Mrs. Annapurnamma, Member, Representative Assembly, Bangalore.

Messrs.—

2 G. Janardhan Naidu, Member, Representative Assembly, Mysore.
3 K. Shivappa, Member, Representative Assembly, Davangere.
4 S. K. Sidde Gowda, Member, Representative Assembly, Krishnarajpet.
5 Syed Abdur Rahman, B.A., LL.B., Member, Legislative Council, Shimoga.
6 H. M. Gangadhariah, Member, Legislative Council, Tumkur District.

II. Standing Committee for Finance and Taxation.

Messrs.—

1 H. P. Basappa, Member, Representative Assembly, Heggaddevankote.
2 Govinda Das, Member, Representative Assembly, Hassan District.
3 B Hutche Gowda, Member, Representative Assembly, Turuvekere.
4 K. Rangappa, Member, Representative Assembly, Holalkere.
5 *Khan Saheb* Mahomed Sheriff, B.A., LL.B., Member, Legislative Council, Advocate, Bangalore.
6 H. S. Rudrappa, B.Sc., LL.B., Member, Legislative Council, Advocate, Shimoga.

III. Standing Committee for Railways, Electrical and Public Works Departments.

Messrs.—

1 Vankayalu Venkatarayappa, Member, Representative Assembly, Chikballapur.
2 S. Annappa Setty, Member, Representative Assembly, Chikmagalur.
3 K. L. Nanjappa Nadig, Member, Representative Assembly, Krishnarajpet.
4 B. K. Shadaksharappa, Member, Representative Assembly, Arsikere.
5 Syed Abdur Rahman, B.A., LL.B., Member, Legislative Council, Shimoga.
6 A. F. Baker, Member, Legislative Council, Bangalore.

2. The Minister for Education and Public Health will be the Chairman of the Standing Committee for Local Self-Government and the Departments of Medicine, Sanitation and Public Health, and the Secretary to Government, Revenue Department, will be the Secretary to the Committee.

3. The Minister for Law will be the Chairman of the Standing Committee for Finance and Taxation, and the Secretary to Government, Financial Department, will be the Secretary to the Committee.

4. The Minister for Agriculture and Public Works, will be the Chairman of the Standing Committee for Railways, Public Works and Electrical Departments, and the Secretary to Government, Public Works, Electrical and Railway Departments will be the Secretary to the Committee.

S. KANAKARATNARAJ, *Legal Rembr. and Law Secy.*

FINANCIAL SECRETARIAT

Directs the Constitution of an Independent Audit and Accounts Branch in the Public Works Department.

READ—

Letter No. 3463—E. S., dated the 16th May 1945, from the Comptroller to Government recommending the decentralisation of the Public Works Audit and Accounts work and constitution of an Independent Audit and Accounts Branch for the Public Works Department.

2. Government Order No. Fi. 7833-7—G. F. 261-44-4, dated the 29th April 1946, constituting a committee to consider the preliminaries and other details for the constitution of an audit and accounts office to the Public Works Department.

3. Letter No. Nil, dated the 27th July 1946, from the Secretary to the above committee forwarding a report containing the recommendations of the Committee on the constitution of an Independent Audit and Accounts Branch for the Public Works Department.

ORDER NO. FL. 1525-95—G. F. 261-44-6, DATED BANGALORE, THE 27TH AUGUST 1946.

After a review of the existing system of audit and accounting of transactions of the Public Works Department, Government considered that the state of account work in the Divisional offices and of inspection and audit work in the Central and Local Audit Offices was far from satisfactory and that a closer and more effective and concentrated attention in the financial transactions was necessary. The Public Accounts Committee was also of unanimous opinion that it was essential to constitute a separate Audit and Accounts Branch for the Public Works Department. Government therefore in their order of 29th April 1946, while accepting in principle the need for immediate formation of an Independent Audit and Accounts Branch under the control of a Deputy Comptroller who would also work as a financial adviser to the two Chief Engineers so as to secure an effective and organised control of the huge financial transactions of the Public Works Department, directed that the detailed examination of the procedure, etc., may be investigated by a Committee as constituted in that order. The Committee was in particular requested to report regarding :—

(1) the minimum staff required for the formation of an Independent Audit and Accounts Section under the Deputy Comptroller for the Public Works Department ;

(2) the powers and functions of the audit officer in charge of the new Audit and Accounts Branch and his relationship to the two Chief Engineers and the Comptroller;

(3) mode of recruitment, promotions and examinations for the Public Works Audit and Accounts Staff;

(4) the desirability of subjecting all final bills to pre-audit by the Audit Officer;

(5) scrutiny of estimates sanctioned by the Chief Engineers and those submitted to Government;

(6) the preparation of annual schedule of rates;

(7) procedure for maintenance and accounts of stock especially in respect of large capital works; and

(8) simplification and revision of the processes of Audit and Accounts.

The Committee have given an unanimous report (printed as Annexure A) except that the Chief Engineers are of opinion that it need not be one of the duties of the Auditor to scrutinise the estimates.

After carefully considering the report of the Committee, Government are pleased to direct the immediate constitution of an independent Audit and Accounts Branch in the Public Works Department as indicated in the Annexure B.

The other recommendations of the Committee are approved subject to the following modifications:—

Scrutiny of Estimates:—Though the Chief Engineers have differed from the views of the other committee members, Government consider that in order to have an effective check over the estimates in all its aspects, a scrutiny by the Accounts Officer who will have a detailed knowledge of the working of the department is necessary. They therefore direct that in respect of estimates requiring sanction of Government or of the Chief Engineers they should be got scrutinised by the Auditor and certified before sanctioning and that a similar procedure may be adopted in the case of the estimates requiring sanction of the Superintending Engineer or Executive Engineer, such estimates being scrutinised and certified by the Divisional Accountant.

Introduction of Pre-audit.—Government agree with the Committee that the Auditor should investigate the possibility of introducing the pre-audit system and submit a separate report in consultation with the Chief Engineers through the Comptroller.

Stock Accounts.—Government agree that the existing rules in the Public Works Accounts Code relating to stores are not complete. As recommended by the Committee, the Auditor may, in consultation with the Chief Engineers, suggest necessary changes on the analogy of the procedure obtaining in the Electrical Department.

Simplification and Revision of the Public Works Department Audit and Accounts.—As suggested by the Committee, the Auditor will investigate as to how far any further simplification in the accounting and audit procedure in respect of work bills of the Public Works Department is possible and submit a special report.

Recruitment.—The Committee has recommended that in order to overcome the deficiency in the existing strength to facilitate an efficient and timely audit the existing rules of recruitment require modification at least on a temporary basis. Government consider that this matter may be examined further and separate proposals submitted.

Divisional Staff.—The Committee is of opinion that the strength of the Divisional Accounts Staff which was fixed years ago requires to be permanently increased. This is a matter which the Auditor may take up after the new office has worked for some time and he may submit suitable proposals in consultation with the Chief Engineers.

Minimum Extra Staff for the Audit and Accounts Department.—The Committee has recommended that the existing staff attached to the Audit Office for Public Works Audit and Accounts may be transferred to the control of the Auditor. According to the Committee's proposals, the following Gazetted staff is stated to be necessary:—

One Deputy Comptroller	...	Rs. 500—50/2—750
Two-Assistant Comptrollers	...	,, 250—40/2—450
One Chief Superintendent	...	,, 250

The Comptroller has already agreed to spare the services of one Assistant Comptroller now attached to the work audit sections. With the recent formation of the District Treasury at Bangalore, the work in the State Huzur Treasury has considerably reduced, and after the transfer of the audit and inspection work relating to Public Works Department to the new Audit Office, the inspection work in the Local Audit Circles and work in the Central Offices would also be considerably reduced. Government therefore consider that the existing three local audit circles may be reduced to two, and one more Assistant Comptroller attached to the local audit transferred to the Public Works Department Audit Office and one Chief Superintendent on Rs. 160—10—250 *plus* Rs. 20 duty allowance may also be released and transferred to the Public Works Department Audit and Accounts Office. The additional gazetted staff to be sanctioned will therefore consist only of the Deputy Comptroller on Rs. 500—50/2—750

As regards non-gazetted staff, the Comptroller will arrange for the release of the superintendents, clerks, leave reserves and menial staff, pertaining to Public Works Audit now attached to the work audit sections, local audit and other sections. The following additional staff as proposed by the Committee is sanctioned in addition to the staff to be released by the Comptroller:—

(*i*) One First Grade Superintendent on Rs. 160-10-250 to supervise the new section to be formed in the Audit Office to attend to disposal of unofficial references, verification of estimates and schedule of rates, audit of salary and travelling allowance bills, disposal of inspection reports, typing tappals and other miscellaneous items of work.

		Rs.
(*ii*) Two first grade clerks	...	40—3—70—5—100
(*iii*) Eight second grade clerks	...	25—2½—50
(*iv*) One typist	...	30—3—60—5—100
(*v*) One daffedar	...	15—1/2 years—18
(*vi*) Five peons	...	11—1/2 years—15

A consolidated statement of the staff sanctioned for the Public Works Audit and Accounts Office is appended to the order as Annexure C.

Staff for Arrear Work.—It is reported that the work in this branch is at present heavily in arrears. Government consider that effective steps should be taken to clear all the arrears and are accordingly pleased to sanction additional staff as noted in the margin for a period of one year for the clearance of arrear work. The Auditor should see that special attention is paid to this item and that arrears are cleared immediately.

One Superintendent in grade Rs. 160—10—250
Six Clerks in grade Rs. 40—3—70—5—100
(*Vide* also Annexure C.)

The extra cost involved on account of additional staff sanctioned during the current year may be met out of the provision made for the purpose in the Budget.

The Comptroller is requested to take immediate action for the formation of the audit branch and for the transfer of the necessary grants under travelling allowance, contingencies, books, periodicals, rent, etc., to the new office.

Separate orders will issue regarding the posting of an officer as Auditor, Public Works Audit and Accounts Office.

B. S. RAGHAVENDRA RAO,
Secretary to Government,
Financial Department.